



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132  
November 17, 2005

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail in the  
**Town of Newton**, Alabama and its police jurisdiction (located in Dale County).

Pursuant to Sections 11-51-200, et seq., Code of Alabama 1975, and the Resolution adopted and approved by the Town Council of Newton on October 18, 2005, the Alabama Department of Revenue will begin collecting the town sales tax previously collected by AlaTax LGS. The Alabama Department of Revenue will begin collecting the **Town of Newton sales tax effective December 1, 2005**. Therefore, your last Town of Newton sales tax return filed with AlaTax LGS will be for the month of November 2005 due December 20, 2005.

The sales tax rates for the Town of Newton are as shown below:

## Sales Tax Rates:

General Rate .....	2 %
Admissions to places of amusement and entertainment.....	2 %
Retail Selling Price of food for human consumption sold through vending machines .....	2 %
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1/2 %
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1/2 %
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1/2 %

If sales are made and delivered to consumers outside the corporate limits of the Town of Newton but within the police jurisdiction, the rates of sales tax are one-half the rates shown above.

The Law requires that the Town of Newton taxes be collected, reported and remitted in the same manner as the State Sales Taxes. When you file and pay electronically, the Town of Newton sales taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amount and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html), or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9326.

Please direct all questions regarding the Town of Newton sales tax to this office.

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490 or 1-866-576-6531